

in the effective date of this Act would result if I veto the Bill and it is re-enacted in a more acceptable form in 1964.

For the reasons herein set forth, I am vetoing this measure and returning the same to you.

With kindest personal regards, I am

Sincerely yours,

(s) J. MILLARD TAWES,
Governor.

JMT/ss

**House Bill No. 192—Manufacturers' Tax Exemption in
Wicomico County**

AN ACT to repeal and re-enact, with amendments, Section 254 of the Code of Public Local Laws of Wicomico County (1959 Edition, being Article 23 of the Code of Public Local Laws of Maryland), title "Wicomico County," subtitle "Revenue and Taxes," subheading "Tax Exemptions," to revise the exemption from or abatement of county taxes on the machinery, equipment and tools of manufacturers in Wicomico County, to specify the procedure and requirements for the exemption or abatement, and to provide for agreements for payment of taxes in lieu of exemption or abatement.

May 2, 1963.

Honorable Marvin Mandel
Acting Speaker
House of Delegates
State House
Annapolis, Md.

Dear Mr. Mandel:

I have today vetoed House Bill No. 192, and in accordance with Article 2, Section 17 of the Maryland Constitution, I am returning the same to your body, along with my veto message.

This Bill is a local Wicomico County Bill. It is designed to revise the present local laws of the County respecting the exemption from or abatement of County taxes on machinery, equipment and tools of manufacturers in Wicomico County, to specify the procedure and requirements for the exemption or abatement. The Bill also authorizes the Board of County Commissioners to enter into other agreements with manufacturers located within the County regarding payment of taxes.

On April 10th I received a letter from the Attorney General in which he advised that this Bill presents several serious constitutional problems. The Attorney General states that in his opinion it is constitutionally repugnant.

Because of the constitutional problem as stated by the Attorney General I consider it unwise to approve this piece of legislation. I